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UNITED STATES DISTRICT COURT FOR THE
NORTHERN DISTRICT OF CALIFORNIA

UNITED STATES OF AMERICA,)	Case No. 5:18-cv-01633-BLF
)	
Petitioner,)	NINTH STATUS REPORT
)	
v.)	
)	
FRANCIS BURGA; FRANCIS BURGA AS)	
THE ADMINISTRATOR OF THE ESTATE)	
OF MARGELUS BURGA,)	
)	
Respondents.)	
_____)	

Since the parties' last report on September 17, 2021 (Docket No. 60), Francis Burga (in her individual capacity and as the Administrator of the Estate of Margelus Burga) has continued to make efforts to obtain summoned material. As previously indicated, Ms. Burga has requested that Peter Meier send her the outstanding summoned material that is in his possession. Since September 2021, Ms. Burga has made eleven productions of documents from Peter Meier, the most recent of which occurred on March 9, 2022.

On March 9, 2022, counsel for Ms. Burga also provided a response to the United States' letter dated August 25, 2021, in which the government specifically identified the remaining outstanding summoned information. In the August letter, the United States asked that Ms. Burga indicate whether

1 she believed she had already produced the summoned information and if so, at what Bates number. Or,
2 if the summoned information has not been produced, then whether the missing information exists, if it
3 does exist where it is, what efforts she has made to procure it, or if she believes it does not exist, why
4 not. Although Ms. Burga's recent response does address the outstanding requests for information
5 identified in the August letter, the United States is still not able to state that Ms. Burga has complied
6 with the summonses. For example, Ms. Burga's response indicates that additional documents are
7 forthcoming from Mr. Meier but provides no indication as to when exactly these documents will appear.
8 Until the United States has a chance to review the expected additional productions and to more
9 thoroughly consider all the specific responses provided in the August letter, it cannot determine whether
10 Ms. Burga has complied with the summonses.

11 Ms. Burga maintains that she has no control over Mr. Meier's production of documents and
12 continues to contend that she has complied with the summonses and complied with the Court's Order
13 enforcing the summonses, but nevertheless will continue to produce to the IRS any documents provided
14 by Mr. Meier.

15 In September of 2021, the IRS issued Notices of Deficiency to Ms. Burga as an individual, and
16 in her capacity as the administrator of the Estate of Margelus Burga. In December of 2021, Ms. Burga
17 filed Tax Court petitions in response to the IRS's Notices of Deficiency. Ms. Burga maintains that the
18 summons enforcement proceeding is moot since the IRS has already issued its Notices of Deficiency.

19 The United States disputes Ms. Burga's representation that this proceeding is moot considering
20 the IRS's issuance of Notices of Deficiency and her institution of proceedings in the Tax Court. Indeed,
21 the law is clear that "continued enforcement of an IRS summons is proper where the Taxpayers' liability
22 has not been finally determined." *United States v Richey*, 632 F.3d 559, 566 (9th Cir. 2011); *PAA*
23 *Management v. United State*, F.2d 212, 218-19 (2d. Cir. 1992). Because Ms. Burga's tax liability could
24 still be changed by a determination in the Tax Court, the summonses at issue here are not moot and
25 remain enforceable.

1 Dated this 16th day of March, 2022

2 DAVID A. HUBBERT
3 Deputy Assistant Attorney General

4 /s/ Amy Matchison
5 AMY MATCHISON (CA SBN 217022)
6 Trial Attorney, Tax Division
7 United States Department of Justice

8 Dated this 16th day of March, 2022

9 SIDEMAN & BANCROFT LLP

10 By: /s/ Jay R. Weill
11 Jay R. Weill
12 Steven M. Katz
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14 Attorneys for FRANCIS BURGA;
15 FRANCIS BURGA AS THE
16 ADMINISTRATOR OF THE ESTATE OF
17 MARGELUS BURGA
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ECF CERTIFICATION

Pursuant to Local Rule 5-1(i)(3), I hereby attest that I obtained concurrence in the filing of this document from the signatory indicated by the conformed signature (/s/) of Jay R. Weill.

/s/ Amy Matchison
AMY MATCHISON
Trial Attorney, Tax Division
U.S. Department of Justice